

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF SOUTHERN NEVADA

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In re )  
USA COMMERCIAL MORTGAGE COMPANY ) In Bankruptcy ) BANKRUPTCY COURT  
) ) Bankruptcy No. NV-S-06-10725-LBR CLARK COUNTY  
Debtor. ) ) CLERK

**REQUEST FOR PAYMENT OF ADMINISTRATIVE EXPENSES**

1. Creditor: M. W. SCHOFIELD  
CLARK COUNTY ASSESSOR  
500 S. GRAND CENTRAL PKWY  
LAS VEGAS, NV 89155  
(702) 455-4967
2. Account Number by Which Creditor Identifies Debtor: 052925-99
3. Date Debt Was Incurred: 7/1/2006
4. Classification of Claim:  
SECURED/ADMINISTRATIVE EXPENSE, 1ST PRIORITY  
PERSONAL PROPERTY TAX CLAIM PURSUANT TO 11 USC  
507 (a) (1) AND 503 (a), (b), (i) AND (c) AND NRS 361.450.
5. Total Amount Of Claim At Time This Request Filed: \$4,429.54

\* Supporting documents attached ( TAX INVOICES )

DATED: 5/22/2007

Name of Creditor: M. W. SCHOFIELD  
CLARK COUNTY ASSESSOR

Signature and Title: Tina Poff  
TINA POFF, MANAGER

**PENALTY FOR PRESENTING FRAUDULENT CLAIM:**

Fine of up to \$500,000 or imprisonment for up to five (5) years, or both, 18 U.S.C. §§ 152 and 3571.



## PERSONAL PROPERTY BILLING INFORMATION

The depreciation factors used to arrive at the taxable value of personal property are mandated by the Nevada Administrative Code. If you need an explanation of the method of appraisal of this property, please call (702) 455-3882. If you disagree with the value of this property, you have the right to appeal to the appropriate Board of Equalization. Please contact our office to obtain information on how to file an appeal. To retain the right to appeal and to avoid penalties, this bill must be paid when due, even if an appeal is pending.

**Payment Installments for a Manufactured Home**

NRS 361.483 allows for taxes assessed upon a manufactured home to be paid in four installments if the taxes assessed exceed \$100.00. If the taxes assessed are **\$100.00 or less, taxes assessed must be paid in one installment.**

**Change in Ownership of Manufactured Home**

In order to change ownership on your manufactured home record, transfer documentation such as a title or a notarized bill of sale is required. A contract of sale or property deed is not acceptable.

**Nevada Veteran, Disabled Veteran, Surviving Spouse & Blind Exemptions**

If you have signed for your exemption with the Assessor's Office by June 15 of this year, your exemption has been deducted prior to the calculation of this tax bill.

If you have not renewed your exemption this year, you must do so before any deduction can be allowed.

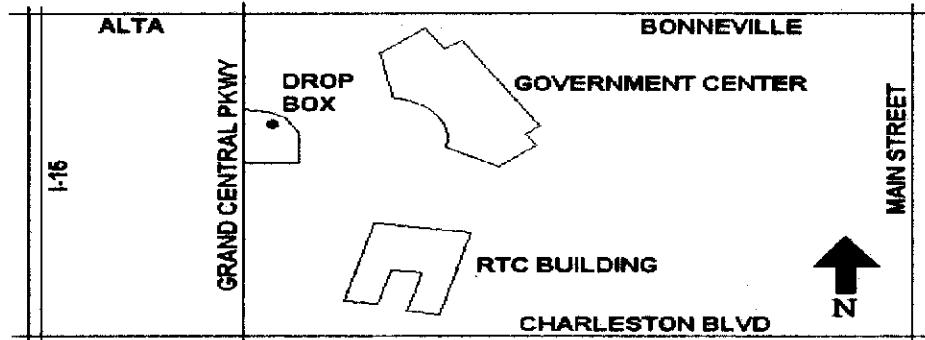
Non-resident military personnel in active service need only to return their manufactured home bill with the SCR form from their commanding officer confirming home of record.

**Senior Citizen Tax Assistance on Manufactured Homes**

Senior Citizen Rebate funds are not applied to the tax bill. For information on the Senior Citizen Tax Assistance/Rental Rebate Program please contact our Customer Service representatives at (702) 455-3882.

**Payment Drop Box**

For your convenience property tax payments can be deposited in the payment drop box located at the Clark County Government Center at 500 S. Grand Central Pkwy. Payments should be made with check or money order and placed in an envelope (cash should not be placed in the box). Please include your tax bill along with your payment and write your Personal Property Tax Bill ID Number on the payment.



OWNERS MAILING ADDRESS CHANGE:  
(If other than on front of bill):

IF YOU NO LONGER OWN THIS PERSONAL PROPERTY OR HAVE MOVED IT OUT OF CLARK COUNTY, PLEASE MARK THE APPROPRIATE BOX AND FILL IN THE LINE BELOW:

MOVED OUT OF COUNTY

Date: \_\_\_\_\_

New Location: \_\_\_\_\_

SOLD

Date: \_\_\_\_\_

New Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

TRADED TO DEALER

Date: \_\_\_\_\_

Dealer: \_\_\_\_\_

REPOSSESSED

Date: \_\_\_\_\_

By Whom: \_\_\_\_\_

DESTROYED/JUNKED

Date: \_\_\_\_\_

STOLEN

# Personal Property Value Summary

Account Number 52925

Fiscal Year 2007

Appraiser Gipson, Sheryl

ESTIMATED

Account Name USA COMMERCIAL MORTGAGE CO

Location 4484 S PECOS RD LV

Phone ( ) 734-2400

Parcel Number 161-19-216-002

Mkt Area DFSP

Review Appraiser: Myers, Kevin

**Category 1 1 - Furniture, fixtures, general & medical equipment, signs**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2005	1,032	0	1,032	898
2004	42,948	0	42,948	32,533
2003	33,268	0	33,268	22,704
2002	95,906	0	95,906	56,932
2001	19,434	0	19,434	10,189
2000	39,407	0	39,407	18,041
1999	166,975	0	166,975	68,577
<b>Total</b>	<b>398,970</b>	<b>0</b>	<b>398,970</b>	<b>209,874</b>

**Category 3 3 - Copy machines, electronic medical & gaming equipment**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	19,839	0	19,839	10,219
2003	10,143	0	10,143	3,834
<b>Total</b>	<b>29,982</b>	<b>0</b>	<b>29,982</b>	<b>14,053</b>

**Category 4 4 - TV, phone systems, fax machines, high tech diagnostic medical**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	41,192	0	41,192	14,977
2002	30,239	0	30,239	4,167
<b>Total</b>	<b>71,431</b>	<b>0</b>	<b>71,431</b>	<b>19,144</b>

**Category 5 5 - Computers, linens, uniforms, kitchen utensils, video tapes**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2005	71,988	0	71,988	23,757
2004	223,444	0	223,444	24,826
2003	46,619	0	46,619	2,449
2002	176,515	0	176,515	9,268
2001	70,064	0	70,064	3,678
2000	82,866	0	82,866	4,350
<b>Total</b>	<b>671,496</b>	<b>0</b>	<b>671,496</b>	<b>68,328</b>

**Category 6 6 - Leasehold/tenant improvements**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	56,699	50,199	6,500	4,924
2002	147,535	18,600	128,935	76,536
<b>Total</b>	<b>204,234</b>	<b>68,799</b>	<b>135,435</b>	<b>81,460</b>

# Personal Property Value Summary

Account Number 52925	Fiscal Year 2007	Appraiser Gipson, Sheryl
Account Name USA COMMERCIAL MORTGAGE CO		ESTIMATED
Location 4484 S PECOS RD LV		
Phone ( ) 734-2400	Parcel Number 161-19-216-002	Mkt Area DFSP
		Review Appraiser: Myers, Kevin

Reported Total	1,376,113	68,799	1,307,314	392,859
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Estimated Value

Real Property Value

Centrally Assessed Value

Gross Taxable Value

392,859

Pollution Control Value

Economic Development Value

Net Total	1,376,113		392,859
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Override Value

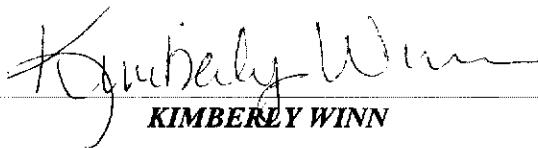
\*361.450. Liens for taxes; Attachment; superiority; expiration of lien on mobile or manufactured home.

1. Except as otherwise provided in subsection 3, every tax levied under the provisions of or authority of this chapter is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue theron are paid. Notwithstanding the provisions of any other specific statute, such a lien is superior to all other liens, claims, encumbrances and titles on the property, including, without limitation, interests secured pursuant to the provisions of the chapter 104 of NRS, whether or not the lien was filed or perfected first in time.
2. Except as otherwise provided in this subsection and NRS 361.739, the lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. The lien attaches upon all migratory property, as described in NRS 361.505, on the day it is moved into the county. If real and personal property are assessed against the same owner, a lien attaches upon such real property also for the tax levied upon the personal property within the county. A lien for taxes on personal property also attaches upon real property assessed against the same owner in any other county of the State from the date on which a certified copy of any unpaid property assessment is filed for record with the county recorder in the county in which the real property is situated.
3. All liens for taxes levied under this chapter which have already attached to a mobile or manufactured home expire on the date when the mobile or manufactured home is sold, except the liens for personal property taxes due in the county in which the mobile or manufactured home was
4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this state are a lien on the property so assessed, and must be assessed and collected by the same officer at the same time and in the same manner as the state and county taxes are assessed and collected. (1953, p. 599; 1955, p. 399; 1977, p. 1000; 1981, p. 801; 1983, p. 1615; 2001, ch. 331, § 25, p. 1553; 2003, ch. 300, § 22, p. 1624; 2003, ch. 451, § 29, p. 2768.)

**CERTIFICATE OF MAILING**

I hereby certify that on Wednesday, May 23, 2007 I deposited in the United States Mail postage prepaid, at Las Vegas, Nevada, enclosed in a sealed envelope, a copy of the above and foregoing ADMINISTRATIVE CLAIM addressed as follows:

LENARD E SCHWARTZER ESQ  
3800 HOWARD HUGHES PKWY #1100  
LAS VEGAS NV 89109

  
**KIMBERLEY WINN**  
**CLARK COUNTY DEPUTY ASSESSOR**